



## Indiana County Auditors' Conference

## Homestead Database Compliance

Department of Local Government Finance  
Data Analysis Division

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### Homestead Database

- IC 6-1.1-12-37(i) requires the Department to provide county auditors with a database that tracks the names and required identification numbers of taxpayers claiming a homestead deduction.
- This database is currently available to county auditors or employees of the auditor's office at [https://www.stats.indiana.edu/DLGFUPLOAD3/FORMS/login.aspx?ReturnUrl=%2fdlgfupload3%2fforms%2fhomestead\\_db%2fHomestead\\_main.aspx](https://www.stats.indiana.edu/DLGFUPLOAD3/FORMS/login.aspx?ReturnUrl=%2fdlgfupload3%2fforms%2fhomestead_db%2fHomestead_main.aspx).
- The statute only allows county auditors or employees of the office to have access.

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### Homestead Database

- Although the "pink form" verification period ended, county auditors are still required to submit homestead verification data to the Department on an ongoing basis for new homesteads.
- Beginning in 2013, the Department will use the homestead database during data compliance reviews.

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## Homestead Database – Compliance Reviews

- Data Compliance Reviews will be conducted and reports will be issued in two stages
  - Missing & Invalid Data Reports
  - Suspected Duplicate Reports
- The Missing & Invalid Record Reports will be issued during the spring review along with your Pay 2013 auditor data compliance reports.
- The Suspected Duplicate Reports are forthcoming.

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## Homestead Database – Missing & Invalid Data Reports

- Data Compliance for missing & invalid data will be noted on the auditor's compliance reports as a "Warning" for 2012 Pay 2013.
- However, if not corrected, these issues may result in a "Rejection" of the data in future years.
  - The Department will check future submissions of the ADJMENTS files to ensure that all parcels with a homestead deduction also have a corresponding and complete homestead verification record in the database.
  - This will require county auditors to continue to update the database with new homestead filings.

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## Homestead Database – Missing & Invalid Data Reports

- The Department will review the data in the homestead database in relation to the county auditors' tax billing data (ADJMENTS and TAXDATA) submission.
- To achieve data compliance, the Department will check that:
  - Each record with a homestead deduction in the ADJMENTS file has a corresponding record in the homestead database
  - Each record that has a match to a record in the ADJMENTS file has complete and accurate information in the homestead database

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## Homestead Database – Missing & Invalid Data Reports

- Each county will receive an Excel document with the records in question for each of the checks conducted on their homestead data along with their Pay 2013 compliance reports.
- The Department request that counties work through each list of records and make the necessary corrections and updates in the homestead database.

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## Homestead Database – Missing Records

- The next few slides detail the homestead data checks.
- Missing Homestead Records
  - Missing records are identified as records with a homestead deduction (adjustment code 03) in the ADJMENTS file that do not have a corresponding record in the homestead database, based on parcel number
    - To be considered a matching record, records in the homestead database had to be marked as "Approved" in the Auditor Stamp field
      - » A list of parcel numbers of the missing records will be provided to the county

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## Homestead Database – Missing Records

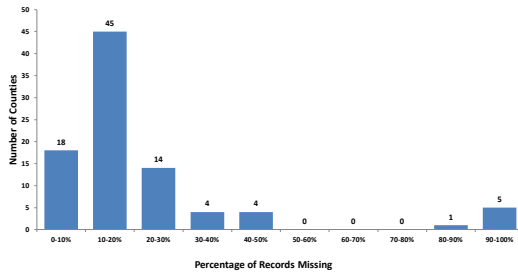
- As of April 24, 2013, statewide, there are approximately 500,000 records that have a homestead deduction in the ADJMENTS file that do not have a corresponding record in the homestead database, based on parcel number.
- This represents approximately 30% of all homestead deductions, statewide.

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## Homestead Database – Missing Records

- The chart below provides the statewide breakdown



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## Homestead Database – Missing Records

- There are several reasons why a record would not be in the homestead database.
  - The homeowner did not file the verification form and/or the deduction has not been removed.
    - Please be sure that all deductions that have been verified are marked with an "Approved" status in the Auditor Stamp field in the homestead database.
  - The deduction has been verified in the tax and bill system but has not yet been entered into the homestead database.
    - Please refer to the Submission Reminder slides at the end of the presentation for information regarding the submission of homestead records.
  - The deduction is still being processed in the county office.

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## Homestead Database – Incomplete Records

- The Department identifies records that are incomplete and/or inaccurate as records that have
  - Inconsistent Taxpayer Names
  - Invalid Personal Identification Information
- The next few slides detail the checks for complete and accurate information.

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## Homestead Database – Inconsistent Taxpayer Names

- Inconsistent Taxpayer Names
  - Records with a homestead deduction in the ADJMENTS file that have a taxpayer name (from the TAXDATA file) that is inconsistent with its matching record in the homestead database.
  - The Taxpayer Name field from the TAXDATA file is compared to the owner's names fields (First Name, Last Name, Spouse's First and Last, etc...) in the homestead database.
    - » A list of the parcel numbers with the corresponding taxpayer names from both the homestead database and the TAXDATA file will be provided to the county.

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## Homestead Database – Inconsistent Taxpayer Names

- As of April 24, 2013, statewide, approximately 72,000 of all the matching records have inconsistent taxpayer names.
- Statewide, this represents approximately 6% of all the matching records in the homestead database.

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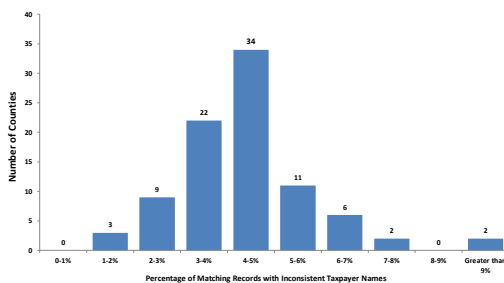
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## Homestead Database – Inconsistent Taxpayer Names

- The chart below provides the statewide breakdown



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## Homestead Database – Inconsistent Taxpayer Names

- A few reasons why the taxpayer names could be inconsistent
  - The owner name in the tax and bill system does not match the homestead eligible person (i.e. Homestead Farms LLC.)
    - To fix this, please add the name of the homestead eligible owner from the TAXDATA file (i.e. Homestead Farms LLC.) to the Notes field for that record in the database. This will ensure that these records have a consistent match.
  - The taxpayer name listed in the homestead database is not the current owner
    - If the taxpayer has vacated the residence, and therefore the homestead filing, please add a record for the new homestead eligible parcel.

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## Homestead Database – Incomplete Information

- Incomplete Information
  - Records that are in both the ADJMENTS file and the homestead database with consistent taxpayer names, that have either missing or invalid personal identification information.
    - The social security number fields for both the owner and the spouse (if applicable) are examined.
      - If the owner and/or spouse's social security number(s) is not 5 digits or is missing, the record has been flagged for incomplete information.
        - » A list of the parcel numbers with the corresponding taxpayer names and missing fields will be provided to the county.

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## Homestead Database – Incomplete Information

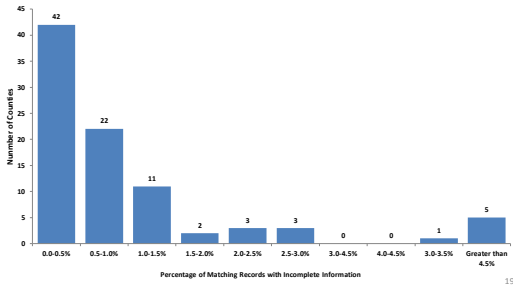
- As of April 24, 2013, statewide, approximately 1,600 of all the matching records with consistent taxpayer names have incomplete personal identification information in the homestead database.
- Statewide, this represents approximately 0.1% of all the matching records in the homestead database.

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## Homestead Database – Incomplete Information

- The chart below provides the statewide breakdown




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## Homestead Database – Incomplete Information

- Records with incomplete information need to be updated to include the personal identification information.
  - Please make the necessary corrections to these records.
  - As a reminder, only the last 5 digits of the social security number need to be provided. The social security numbers of both the owner and the spouse need to be entered into the database.

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## Homestead – Possible Duplicate Report

- Once the majority of counties have achieved data compliance for missing & invalid data, the Department will release documents to county auditors that identify people who may be claiming multiple homesteads across the state.

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## Homestead Database – Submission Reminders

- There are two options counties may use to enter records into the database
  - Manually enter data from the form via the website
  - File Upload
    - Link to the file specs for the upload:  
[http://www.in.gov/dlgf/files/Homestead\\_Database\\_Design\\_Specs\\_11082010.pdf](http://www.in.gov/dlgf/files/Homestead_Database_Design_Specs_11082010.pdf)
    - Template for the upload file  
[http://www.in.gov/dlgf/files/DLGF\\_HomesteadDatabase\\_Template.xls](http://www.in.gov/dlgf/files/DLGF_HomesteadDatabase_Template.xls)

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## Homestead Database – Submission Reminders

- As a reminder, counties are to be entering/submitting homestead data as soon as it is processed.
  - If you are utilizing the file upload option, please be sure that homestead verifications are marked as “Homestead” in the Activity Type field.
- Additionally, files to be uploaded are to be sent to [homestead@dlgf.in.gov](mailto:homestead@dlgf.in.gov).

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## Homestead Database – SDF Link

- Link from Gateway SDF to the Homestead Database
  - The link imports sales records from Gateway SDF that have homestead information where the buyer is applying for the homestead deduction

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## Homestead Database – SDF Link

- The records imported from Gateway SDF will appear in the homestead database with a status of “Review”
  - County auditors will then be able to input the confidential fields and verify/reject the filing.
- The link will only be reinstated at the county’s request
  - If a county is doing manual data entry, the link could be a time-saving tool.
  - The counties are responsible for ensuring duplication does not occur.

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## Homestead Database – Upcoming New Functionality

- Store active homestead “as of” a specific Pay Year in the homestead database
- Enhanced search criteria
- Suspected Duplicate reports

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## Contact the Department

- Eric Bussis – Director of Data Analysis
  - Telephone: 317.232.3759
  - E-mail: [erbussis@dlgf.in.gov](mailto:erbussis@dlgf.in.gov)
  - Website: [www.IN.gov/dlgf](http://www.IN.gov/dlgf)
- This presentation and other Department of Local Government Finance materials are not a substitute for the law! This is not legal advice, just an informative presentation. The Indiana Code always governs.
- Most importantly, if you’re not sure about something, ask first! DLGF will do its best to answer your questions. If the DLGF can’t help, it will either refer you to the right agency or to your county attorney. Don’t rely on rumors or third party information.
- File Submissions: [homestead@dlgf.in.gov](mailto:homestead@dlgf.in.gov)

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